



RECORDATION NO. 21350 FILED
APR 24 '98 1-37AM

MidAmerican Energy Company
666 Grand Avenue
P. O. Box 657
Des Moines, Iowa 50303-0657
515 242-4300 Telephone

April 23, 1998

DOCUMENTS FOR RECORDATION

Hon. Vernon A. Williams
Secretary
Surface Transportation Board
Room 711
1925 K Street, N.W.
Washington, D.C. 20423-0001

Re: Documents for Recordation Pursuant to 49 U.S.C. Section 11301

Dear Secretary:

I have enclosed two originals and one copy of the document described below, to be recorded pursuant to Section 11301 of Title 49 of the U.S. Code.

This document is a Memorandum of Lease, a primary document, dated April 22, 1998.

The names and addresses of the parties to the documents are as follows:

Lessor: BNY Capital Resources Corporation
8400 East Prentice Avenue
Suite 715
Englewood, Colorado 80111
Attention: Schuyler Kellogg

Lessee: MidAmerican Energy Company
One RiverCenter Place
106 E. Second Street
Davenport, Iowa 52801
Attention: Manager, Fuel

A description of the equipment covered by the documents follows: the equipment consists of 120 aluminum BethGon railcars and 240 aluminum rotary Aeroflo Autoflood II railcars manufactured by Johnstown American Corporation.

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BOARD

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Counterpart - J. Williams

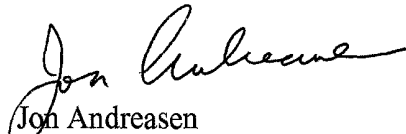
Secretary
April 23, 1998
Page 2

A fee of \$26.00 is enclosed. Please return one original and any extra copies not needed by the Board for recordation to the following:

Jon Andreasen
MidAmerican Energy Company
666 Grand Avenue
Ruan Center 28th Floor
Des Moines, Iowa 50309
Phone: (515) 281-2642

A short summary of the document to appear in the index follows: Lease between Lessor, BNY Capital Resources Corporation, 8400 East Prentice Avenue, Suite 715, Englewood, Colorado 80111 and Lessee, MidAmerican Energy Company, One RiverCenter Place, 106 E. Second Street, Davenport, Iowa 52801 dated April 22, 1998, and covering 120 aluminum BethGon railcars and 240 aluminum rotary Aeroflo Autoflood II railcars manufactured by Johnstown American Corporation.

Very truly yours,


Jon Andreasen
Attorney

Enclosures

cc: BNY Capital Resources Corporation
Jim Galt
Kevin Dodson

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1-37AM

MEMORANDUM OF LEASE
TO BE RECORDED PURSUANT TO 49 U.S.C. SECTION 11301

This MEMORANDUM OF LEASE, made and entered into as of the 22nd day of April, 1998, between BNY Capital Resources Corporation ("Lessor"), a New York corporation, and MidAmerican Energy Company ("Lessee"), an Iowa corporation.

1. Lessor and Lessee entered into that certain Railcar Lease No. 4931001 dated April 22, 1998 (the "Lease").

2. The name and address of the Lessor and Lessee are as follows:

Lessor:

BNY Capital Resources Corporation
8400 East Prentice Avenue
Suite 715
Englewood, Colorado 80111
Attention: Schuyler Kellogg

Lessee:

MidAmerican Energy Company
One RiverCenter Place
106 E. Second Street
Davenport, Iowa 52801
Attention: Manager, Fuel

3. Pursuant to such Lease, Lessor has agreed to lease to Lessee the Equipment described on the attached Exhibits A-1, A-2 and A-3.

4. Pursuant to such Lease, Lessor has agreed to lease to Lessee the Equipment for a Base Term of five (5) years. In addition Lessee has certain renewal, purchase and early termination rights.

5. The Lease is a security agreement within the meaning of Article 9 of the Uniform Commercial Code.

6. This Memorandum of Lease is made to evidence of record certain terms of the Lease. This Memorandum of Lease is subject to the terms and conditions of said Lease and shall not be construed to enlarge, diminish, modify or otherwise alter the terms of the Lease.

Executed as of the date first above written.

BNY CAPITAL RESOURCES CORPORATION

By: 

Name: THOMAS W. MCFADDEN

Title: VICE PRESIDENT

MIDAMERICAN ENERGY COMPANY

By: 

Name: R. J. GIAIER

Title: V.P. & TREASURER

State of Colorado)
)
County of Arapahoe) ss.

On this 22nd day of April, 1998 before me personally appeared Thomas W. McFadden, to me personally known, who being by me duly sworn, says that he is the Vice President of BNY Capital Resources Corporation, that the corporation has no seal, that said instrument was signed and sealed on behalf of said corporation by authority of its Board of Directors, and he acknowledges that the execution of the foregoing instrument was the free act and deed of said corporation.

(SEAL)

Diane M. Jungblut
Signature of Notary Public

My Commission expires: 5/11/98

State of Iowa)
)
County of Polk) ss.

On this 21 day of April, 1998 before me personally appeared R. J. Gieser, to me personally known, who being by me duly sworn, says that he is the Treasurer of MidAmerican Energy Company, that corporation has no seal, that said instrument was signed on behalf of said corporation by authority of its Board of Directors, and he acknowledges that the execution of the foregoing instrument was the free act and deed of said corporation.

Cynthia S. Krahling
Signature of Notary Public

My Commission expires: 6/17/00



EXHIBIT A-1

MidAmerican Energy Company

Equipment Description:

(120) Aluminum Bethgon Coal Cars manufactured by Johnstown America Corporation

Reporting Marks: MARX

Car Numbers:

98501	98531	98561	98591
98502	98532	98562	98592
98503	98533	98563	98593
98504	98534	98564	98594
98505	98535	98565	98595
98506	98536	98566	98596
98507	98537	98567	98597
98508	98538	98568	98598
98509	98539	98569	98599
98510	98540	98570	98600
98511	98541	98571	98601
98512	98542	98572	98602
98513	98543	98573	98603
98514	98544	98574	98604
98515	98545	98575	98605
98516	98546	98576	98606
98517	98547	98577	98607
98518	98548	98578	98608
98519	98549	98579	98609
98520	98550	98580	98610
98521	98551	98581	98611
98522	98552	98582	98612
98523	98553	98583	98613
98524	98554	98584	98614
98525	98555	98585	98615
98526	98556	98586	98616
98527	98557	98587	98617
98528	98558	98588	98618
98529	98559	98589	98619
98530	98560	98590	98620

EXHIBIT A-2

MidAmerican Energy Company

Equipment Description:

(120) Aluminum AutoFlood Cars manufactured by Johnstown America Corporation

Reporting Marks: MAXX

Car Numbers:

98001	98031	98061	98091
98002	98032	98062	98092
98003	98033	98063	98093
98004	98034	98064	98094
98005	98035	98065	98095
98006	98036	98066	98096
98007	98037	98067	98097
98008	98038	98068	98098
98009	98039	98069	98099
98010	98040	98070	98100
98011	98041	98071	98101
98012	98042	98072	98102
98013	98043	98073	98103
98014	98044	98074	98104
98015	98045	98075	98105
98016	98046	98076	98106
98017	98047	98077	98107
98018	98048	98078	98108
98019	98049	98079	98109
98020	98050	98080	98110
98021	98051	98081	98111
98022	98052	98082	98112
98023	98053	98083	98113
98024	98054	98084	98114
98025	98055	98085	98115
98026	98056	98086	98116
98027	98057	98087	98117
98028	98058	98088	98118
98029	98059	98089	98119
98030	98060	98090	98120

EXHIBIT A-3

MidAmerican Energy Company

Equipment Description:

(120) Aluminum AutoFlood Cars manufactured by Johnstown America Corporation

Reporting Marks: MAXX

Car Numbers:

98121	98151	98181	98211
98122	98152	98182	98212
98123	98153	98183	98213
98124	98154	98184	98214
98125	98155	98185	98215
98126	98156	98186	98216
98127	98157	98187	98217
98128	98158	98188	98218
98129	98159	98189	98219
98130	98160	98190	98220
98131	98161	98191	98221
98132	98162	98192	98222
98133	98163	98193	98223
98134	98164	98194	98224
98135	98165	98195	98225
98136	98166	98196	98226
98137	98167	98197	98227
98138	98168	98198	98228
98139	98169	98199	98229
98140	98170	98200	98230
98141	98171	98201	98231
98142	98172	98202	98232
98143	98173	98203	98233
98144	98174	98204	98234
98145	98175	98205	98235
98146	98176	98206	98236
98147	98177	98207	98237
98148	98178	98208	98238
98149	98179	98209	98239
98150	98180	98210	98240